Ch. 624

## LAWS OF MARYLAND

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1988.

Approved May 27, 1988.

CHAPTER 624

(Senate Bill 848)

AN ACT concerning

Harford County - Property Tax Credit - Volunteer-Fire Company Harford County Volunteer Fire Company and Harford County Volunteer Ambulance Company

FOR the purpose of authorizing the governing body of Harford County to grant a credit against county property tax imposed on certain real property owned by a volunteer-fire-company Harford County Volunteer Fire Company or Harford County Volunteer Ambulance Company; and providing for the applicability of this Act.

BY repealing and reenacting, with amendments,

Article - Tax - Property Section 9-314(a)(1) Annotated Code of Maryland (1986 Volume and 1987 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

9-314.

- (a) (1) The governing body of Harford County may grant, by law, a property tax credit under this section against the county property tax imposed on:
  - (i) real property that is:
- 1. owned by any incorporated community association:
- A. whose membership is limited to voluntary subscriptions of the residents of the community or development; and